

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
BUSINESS PROFITS TAX PARTNERSHIP

## REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

FOR DRA USE ONLY

For the CALENDAR year \_\_\_\_\_ or other taxable period beginning \_\_\_\_\_ Mo Day Year and ending \_\_\_\_\_ Mo Day Year

This form is to be used to report any change to the New Hampshire Business Profits Tax return caused by a final determination of an Internal Revenue Service Examination only. **DO NOT USE THIS FORM TO AMEND A RETURN.**

STEP 1 Please Print or Type	NAME OF PARTNERSHIP	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER
	NAME OF PARTNERSHIP, ESTATE OR TRUST	
	NUMBER & STREET ADDRESS	
	ADDRESS (Continued)	
	CITY OR TOWN, STATE AND ZIP CODE	

  

STEP 2 Figure Your Tax	1	INCOME AND DEDUCTIONS as originally filed or previously adjusted		
	(a)	Ordinary income (loss) from trade or business activities .....	1(a)	
	(b)	Net income (loss) from rental real estate activities .....	1(b)	
	(c)	Net income (loss) from other rental activities .....	1(c)	
	(d)	Portfolio income (loss) .....	1(d)	
	(e)	Guaranteed payments to partners .....	1(e)	
	(f)	Other income or (loss) from partnership activities <b>Not Included</b> in Lines 1(a) - 1(e) .....	1(f)	
	(g)	Partnership deductions from Federal Form 1065, Schedule K .....	1(g)	
	(h)	TOTAL [Combine Lines 1(a) - 1(g) As originally filed or previously adjusted .....	1(h)	
	2	NET GAIN (LOSS) FROM SALE OF ASSETS As originally filed or previously adjusted .....	2	
	3	INSTALLMENT GAIN (LOSS) As originally filed or previously adjusted .....	3	
	4	SEPARATE ENTITY ADJUSTMENT As originally filed or previously adjusted .....	4	
	5	GROSS BUSINESS PROFITS As originally filed or previously adjusted (Combine Lines 1(h), 2, 3 and 4) ...	5	
	6	INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME (From Page 2, Section 1, Line 1) ..	6	
	7	SUBTOTAL (Line 5 adjusted by Line 6). If a loss show in parenthesis .....	7	
	8	COMPENSATION DEDUCTION FOR PERSONAL SERVICES .....	8	
	9	GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS .....	9	
	10	ADDITIONS AND DEDUCTIONS		
	(a)	As originally filed or previously adjusted .....	10(a)	
	(b)	Adjustments to additions from Page 2, Section 2, Line 2 .....	10(b)	
	(c)	Adjustments to deductions from Page 2, Section 3, Line 3 .....	10(c)	
	(d)	Total adjusted additions and deductions [Combine Lines 10(a), 10(b) and 10(c)] .....	10(d)	
	11	ADJUSTED GROSS BUSINESS PROFITS [Line 9 adjusted by Line 10(d)] (If negative show in parenthesis)	11	
	12	NEW HAMPSHIRE APPORTIONMENT (From DP-80, Line 5. Express as a decimal to 6 places) If this apportionment percentage is different from the percentage originally filed or previously adjusted, check here <input type="checkbox"/> and attach a revised DP-80 .....	12	
	13	NEW HAMPSHIRE TAXABLE BUSINESS PROFITS (Line 11 x Line 12) .....	13	
	14	NEW HAMPSHIRE BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS .....	14	
		(Line 13 x tax rate, see DP-87 instructions)		

  

STEP 3 Figure Your Credits	15	Credits allowed under RSA 77-A:5 as originally filed or previously adjusted ..... <th>15</th> <th></th>	15	
	16	Subtotal (Line 14 minus Line 15) .....	16	
	17	NH Business Enterprise Tax as originally filed or previously adjusted .....	17	
	18	Internal Revenue Service adjustments to Business Enterprise Tax (attach revised BET and/or BET-80) .....	18	
	19	NH Business Enterprise Tax as adjusted by IRS adjustments (Line 17 adjusted by Line 18) .....	19	
	20	NH Business Enterprise Tax Credit to be applied against BPT (Enter the lesser of Line 16 or 19) ....	20	
	21	NH Business Profits Tax Net of Statutory Credits as adjusted (Line 16 adjusted by Line 20) .....	21	
	22	NH Business Profits Tax Net of Statutory Credits as originally filed or previously adjusted .....	22	
	23	Balance of tax due (Line 21 minus Line 22) .....	23	
	24	Interest due (see DP-87 instructions) .....	24	
	25	Balance due (Line 23 plus Line 24) ..... <b>PAY THIS AMOUNT →</b> .....	25	
	26	Refund due (Line 22 adjusted by Line 21) .....	26	

FOR DRA USE ONLY

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete.  
If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.**X**

SIGNATURE (IN INK) OF TAXPAYER

DATE

SIGNATURE (IN INK) OF PREPARER OTHER THAN TAXPAYER

DATE

TITLE

PREPARER'S IDENTIFICATION NUMBER

NH DEPT OF REVENUE ADMINISTRATION  
MAIL AUDIT DIVISION  
TO: PO BOX 457  
CONCORD, NH 03302-0457

PREPARER ADDRESS

CITY/TOWN, STATE AND ZIP CODE

**SECTION 1 IRS ADJUSTMENTS TO INCOME**

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

FEDERAL FORM	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 1 Enter total of Lines A through E here and on Page 1, Line 6 ..... 1

**SECTION 2 IRS ADJUSTMENTS TO ADDITIONS**

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 2 Enter total of Lines A through E here and on Page 1, Line 10(b) ..... 2

**SECTION 3 IRS ADJUSTMENTS TO DEDUCTIONS**

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 3 Enter total of Lines A through E here and on Page 1, Line 10(c) ..... 3

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**REPORT OF CHANGE (ROC) GENERAL INSTRUCTIONS**

**IRS ADJUSTMENT ONLY**

REPORT OF CHANGE GENERAL INSTRUCTIONS FOR ALL YEARS																				
WHO MUST FILE	New Hampshire Report of Change form(s) must be filed when Internal Revenue Service has notified you of a change they made to your federal return.																			
WHEN TO FILE	Pursuant to RSA 77:24-b, RSA 77-E:9 and RSA 77-A:10, a Report of Change must be filed with the Department <u>no later than 6 months</u> from receipt of a final determination of adjustments from the Internal Revenue Service.																			
WHAT YOU WILL NEED	<p>To file a report of change you will need to obtain:</p> <ul style="list-style-type: none"><li>• The IRS form reporting the change;</li><li>• The appropriate New Hampshire Report of Change form(s) for each taxable period; and</li><li>• A copy of your New Hampshire and federal return as originally filed.</li></ul> <p>A complete Report of Change form, with all applicable schedules and returns must be filed. Each Report of Change form must be complete including original signatures in ink. Incomplete Report of Change forms will not be accepted.</p>																			
WHERE TO FILE	Your completed Report of Change form(s) along with the IRS form reporting the change and a copy of any changed federal forms or schedules must be mailed within 6 months to: Department of Revenue Administration, Audit Division, PO Box 457, Concord, NH 03302-0457.																			
FILLING OUT THE FORM(S)	When completing the Report of Change form, you should use the changed numbers as reported to you in the final determination you received from the IRS. For purposes of reporting IRS changes to a husband and wife's separately owned business organizations, a separate Report of Change form is required for the husband and wife.																			
CALCULATING INTEREST	<p>Interest is calculated on the balance of tax due from the original due date of the return to the date paid at the rate listed below. (Interest due = tax due x number of days x daily rate decimal equivalent).</p> <table><tr><th>PERIOD</th><th>RATE</th><th>DAILY RATE DECIMAL EQUIVALENT</th></tr><tr><td>1/1/2007 - 12/31/2007</td><td>10%</td><td>.000274</td></tr><tr><td>1/1/2006 - 12/31/2006</td><td>8%</td><td>.000219</td></tr><tr><td>1/1/2005 - 12/31/2005</td><td>6%</td><td>.000164</td></tr><tr><td>1/1/2004 - 12/31/2004</td><td>7%</td><td>.000191</td></tr><tr><td>1/1/2003 - 12/31/2003</td><td>8%</td><td>.000219</td></tr></table>		PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT	1/1/2007 - 12/31/2007	10%	.000274	1/1/2006 - 12/31/2006	8%	.000219	1/1/2005 - 12/31/2005	6%	.000164	1/1/2004 - 12/31/2004	7%	.000191	1/1/2003 - 12/31/2003	8%	.000219
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NEED FORMS	Forms may be obtained from our web site at <a href="http://www.revenue.nh.gov">www.revenue.nh.gov</a> or by calling our forms line at (603) 271-2192.																			
NEED HELP	Should you need assistance filling out the forms you can call (603) 271-3400.																			

**REPORT OF CHANGE FORMS FOR ALL TAX PERIODS**

<b>BUSINESS TAX</b>	To report a change, file a completed Form DP-87-CORP for a Corporation, DP-87-WE for a Combined filer, DP-87-PROP for a Proprietorship, DP-87-FID for a Fiduciary and DP-87-PART for a Partnership and all attachments for each year you are reporting a change.
<b>SMLLC TAX</b>	A Single Member Limited Liability Company (SMLLC) is required to complete a Form DP-200, Request for Department Identification Number (DIN), <b>ONLY</b> if the SMLLC does <b>not</b> have a federal employer identification number; shares a taxpayer identification number with another taxpayer subject to taxation; or is not required to obtain a federal employer identification number, social security number or an individual taxpayer identification number issued by the Internal Revenue Service. This form must be filed 30 days prior to filing any other tax related documents.
<b>I &amp; D TAX</b>	To report a change to your Interest and Dividends Tax return file a separate Form DP-87-ID for each year you are reporting a change.

<b>BET RATES</b>	<table> <thead> <tr> <th>EFFECTIVE DATE</th><th>RATE</th></tr> </thead> <tbody> <tr> <td>7/1/93</td><td>.25</td></tr> <tr> <td>7/1/99</td><td>.50</td></tr> <tr> <td>7/1/01</td><td>.75</td></tr> </tbody> </table>	EFFECTIVE DATE	RATE	7/1/93	.25	7/1/99	.50	7/1/01	.75				
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<b>BPT RATES</b>	<table> <thead> <tr> <th>EFFECTIVE DATE</th><th>RATE</th></tr> </thead> <tbody> <tr> <td>6/30/88</td><td>8%</td></tr> <tr> <td>7/1/93</td><td>7.5%</td></tr> <tr> <td>7/1/94</td><td>7%</td></tr> <tr> <td>7/1/99</td><td>8%</td></tr> <tr> <td>7/1/01</td><td>8.5%</td></tr> </tbody> </table> <p>For tax years prior to 6/30/88, please call the Department at (603) 271-2191 for the tax rates.</p>	EFFECTIVE DATE	RATE	6/30/88	8%	7/1/93	7.5%	7/1/94	7%	7/1/99	8%	7/1/01	8.5%
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